

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

GERSON & GERSON, INC.,
a New York Corporation,

Plaintiff,

-against-

GRAND KNITTING MILLS, INC.,
a New York Corporation, and
BLUEBERRY BLVD., LLC,
a New York Limited Liability Co.,

Defendants.

07 Civ. 9802 (LAP)

**Defendants' Rule
7.1 Disclosure Statement**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure and to enable judges and magistrates of the Court to evaluate possible disqualification or recusal, the defendants state that they have no publicly traded corporate parents, subsidiaries, or affiliates.

Dated: New York, NY
December 18, 2007

ABELMAN FRAYNE & SCHWAB

/s/
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Counsel for the Defendants

CERTIFICATE OF SERVICE

It is hereby certified that a true copy of the foregoing Defendants' Rule 7.1 Disclosure Statement was, this 18th day of December, 2007, filed electronically and served by mail on anyone unable to accept electronic filing. Notice of this filing will be sent by e-mail to all parties by operation of the Court's electronic filing system or by mail to anyone unable to accept electronic filing as indicated on the Notice of Electronic Filing. Parties may access this filing through the Court's CM/ECF System.